



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: April 14, 2004

PLACE OF MEETING: Department of Treasury
Local Government Conference Room Large
2nd Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the minutes of March 23, 2004 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

154-02-2173 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2174 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1638 It was moved by Roberts, supported by Lupi, and unanimously approved to postpone. The Commission admitted Assessor Exhibit 1.

154-03-1639 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued:

154-03-0342 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1632 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1633 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1634 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1640 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1641 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1642 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1636 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2182 It was moved by Lupi, supported by Roberts, and unanimously approved the concurrence in the requested assessed and taxable values.

154-02-2188 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2204 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1618 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Taxpayer Exhibit 1.

154-03-1620 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1989 It was moved by Lupi, supported by Roberts, and unanimously approved the concurrence in the requested assessed and taxable values.

Item 2 (continued):

154-03-1990 It was moved by Lupi, supported by Roberts, and unanimously approved the concurrence in the requested assessed and taxable values.

154-03-1991 It was moved by Lupi, supported by Roberts, and unanimously approved the concurrence in the requested assessed and taxable values.

154-03-1992 It was moved by Lupi, supported by Roberts, and unanimously approved the concurrence in the requested assessed and taxable values.

154-03-1993 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1994 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1995 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1996 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1997 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1998 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1999 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-2000 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-2001 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-2002 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-2003 It was moved by Lupi, supported by Roberts, and unanimously approved the concurrence in the requested assessed and taxable values.

154-03-2005 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-2006 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-2007 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-2008 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-2009 It was moved by Lupi, supported by Roberts, and unanimously approved the concurrence in the requested assessed and taxable values.

154-03-2010 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1590 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1591 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1592 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1593 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1594 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1595 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1596 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1597 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1598 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1599 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1600 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1628 It was moved by Lupi, supported by Roberts, and unanimously approved to deny the request for a change in assessed and taxable values for 2001 and 2002.

154-03-1630 It was moved by Lupi, supported by Roberts, and unanimously approved to deny the request for a change in assessed and taxable values for 2003.

154-03-1631 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1022 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1750 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1751 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 3. **Scheduled for 10:30 A.M.**

It was moved by Roberts, supported by Lupi, and unanimously approved to reschedule this matter for the meeting on May 10, 2004. In the meantime, the assessor is directed to develop a 2004 record card for each unit in the Seward New Center LLC Project and the River Revitalization LLC Project, with the assistance of William Fowler, Assistant Administrator of the PTD.

Item 4. **Scheduled for 11:00 A.M.**

Classification Appeal No. 03-058. Parcel No. 44-015-015-007-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 5. It was moved by Lupi, supported by Roberts, and unanimously approved that Assessor Elke Doom, London Township, Monroe County, after reviewing the transcript of her testimony before the City of Southfield, shall write a letter to the State Tax Commission indicating what the Commission's response to the State Assessors Board should be.

Minutes of the Regular Meeting of the State Tax Commission

Page 6

April 14, 2004

- Item 6. It was moved by Roberts, supported by Lupi, and unanimously approved to delay a decision regarding the Detroit Diesel Air Pollution Control Exemption Application 1-3111-Redford Township and Application 1-3112-Redford Township until May 24, 2004, in order for the Department of Environmental Quality to have additional time to review the additional information presented at the meeting.
- Item 7. It was moved by Roberts, supported by Lupi, and unanimously approved to delay a decision regarding the Detroit Diesel Air Pollution Control Exemption Application 1-3111-Redford Township and Application 1-3112-Redford Township until May 24, 2004, in order for the Department of Environmental Quality to have additional time to review the additional information presented at the meeting.
- Item 8. The Commission received and filed. This matter has been rescheduled to the May 10, 2004 STC Meeting.
- Item 9. It was moved by Lupi, supported by Roberts, and unanimously approved to schedule a Called Meeting for August 2, 2004, for scheduling 154 Petitions.
- Item 10. STC Bulletin 8 of 2004 – 2004 County Multipliers. It was moved by Roberts, supported by, Lupi and unanimously approved the County Multipliers Tables.
- Item 11. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:
- 1) A copy of this memorandum dated March 30, 2004, be distributed to the following:
 - a) Current Supervisor of AuGres Township, Arenac County
 - b) AuGres Township Board c/o AuGres Township Clerk
 - c) Current Assessing Officer of AuGres Township, Arenac County
 - d) Current Director of the Arenac County Equalization Department, and
 - 2) The current assessing officer is to submit within 30 days a full and comprehensive explanation of the verification, as required by MCL 211.53b(1), by the assessing officer of the items specifically noted in this memorandum that were placed before the July and December 2003 AuGres Township Board of Review, and
 - 3) The current assessing officer of AuGres Township, Arenac County is advised that failure to comply with the directives of the State Tax Commission shall be just cause for the State Tax Commission to take any and all action necessary to bring forth compliance and that AuGres Township shall bear the cost.

Item 12. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:

- 1) A copy of this Property Tax Division District #4 staff report dated February 26, 2004, regarding AuGres Township, Arenac County, for Chris Manor, Parcel 06-003-01-001-400-010-01 be distributed to the following:
 - a) Current Supervisor of AuGres Township, Arenac County
 - b) Current Assessor of AuGres Township, Arenac County
 - c) Current Director of the Arenac County Equalization Department,
 - d) Chris Manor, Owner of Parcel 06-003-01-001-400-01-01, and
- 2) The authorized representative of AuGres Township is directed to file a response to the Property Tax Division District #4 staff report and the recommended assessed and taxable valuations for parcel 06-003-01-001-400-010-01 within 30 days or a date specified by the Commission, and
- 3) The AuGres Township is advised that failure of the township to comply with the directives of the Commission shall be just cause for the Commission to take any and all action necessary to bring forth compliance.

Item 13. It was moved by Roberts, supported by Naftaly, and unanimously approved to include the years 2002, 2003, and 2004 in the years covered by classification appeal #01-040. The Commission further directed the assessor and the PTD staff to complete the necessary appeal forms related to Classification Appeal No. 01-040 for the years 2002, 2003, and 2004.

Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved that the City of Wyoming DDA may spend revenue outside of its development area as requested in its letter dated February 2, 2004. The Commission admitted Taxpayer Exhibit 1.

Item 15. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:

- 1) A copy of this memorandum dated March 30, 2004 regarding possible omitted new construction in Union Township, Isabella County, be forwarded to the current assessing officer of Union Township, Isabella County, and
- 2) The current assessing officer of Union Township, Isabella County is directed to review the seven (7) parcels identified in the Property Tax Division District No. 5 staff report dated March 19, 2004 and prepare State Tax Commission Form L-4154 to address possible omitted new construction. Said forms and/or explanation shall be filed with the Property Tax Division within 30 days, and

- 3) The current assessing officer of Union Township, Isabella County is advised that failure to comply with the directives of the State Tax Commission shall be just cause for the State Tax Commission to take any and all action necessary to bring forth compliance.

Item 16. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:

- 1) A copy of this memorandum dated March 30, 2004, and the Property Tax Division District No. 5 staff report dated March 11, 2004, regarding a Taxpayer Complaint on discriminatory assessing practices for Deerfield Township, Isabella County be distributed to the following:
 - a) Current assessing officer of Deerfield Township, Isabella County
 - b) Current director of the Isabella County Equalization Department
 - c) Mr. Ralph Smith
 - d) Mr. and Mrs. Wayne Kent, and
- 2) The State Tax Commission directs that any party of interest noted above to file response(s) (if deemed necessary) to the Property Tax Division findings, determination and recommendations within 30 days.

Item 17. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:

- 1) The investigation of the assessing practices in Wells Township, Delta County be concluded for the reason that no misconduct by Wells Township, Delta County, or its assessor was found with regard to the allegations made, and
- 2) Copies of the memorandum dated April 1, 2004 be forwarded to Howard DeGrand, Harold Anderson, and Rick Lindstrom, Delta County Equalization Director.

Item 18. 154-03-1231 Parcel No. 84-0001-763750 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.

Item 19. 154-03-1265 Parcel No. 77-07-009-009-00 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.

Item 20. 154-03-1452 Parcel No. 14-8004-03100 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.

Item 21. 154-03-1460 Parcel No. 4711-31-100-012 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.

Item 22. 154-03-1797 Parcel No. 84-0000-255000 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.

Minutes of the Regular Meeting of the State Tax Commission

Page 9

April 14, 2004

- Item 23. 154-03-1832 Parcel No. 83-0000-042982 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 24. 154-03-1866 Parcel No. 84-0000-530500 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 25. 154-03-1889 & 154-03-1940 Parcel Nos. 84-0000-746500 & 83-0000-091897 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Order.
- Item 26. 154-03-1902 & 154-03-1903 Parcel Nos. 83-0000-056700 & 84-0000-526000 It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the Order and reschedule for a later date.
- Item 27. 154-03-1952 Parcel No. 83-0000-141440 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 28. 154-03-1957 Parcel No. 84-0000-579000 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 29. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.
- Item 30. It was moved by Lupi, supported by Roberts, and unanimously approved that staff teach a 3 hour class at the MAA Summer Conference on August 11, 2004, based on staff availability.
- Item 31. It was moved by Lupi, supported by Roberts, and unanimously approved the proposed letter to the City of Melvindale regarding the assessability of underground strata.
- Item 32. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 33. It was moved by Lupi, supported by Roberts, and unanimously approved to transfer the certificates as recommended by staff.
- Item 34. It was moved by Lupi, supported by Roberts, and unanimously approved to amend the certificates as recommended by staff.
- Item 35. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke per Section 15(1) the applications as recommended by staff.
- Item 36. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke per Section 15(3) the applications as recommended by staff, subject to an offer of hearing.

Minutes of the Regular Meeting of the State Tax Commission

Page 10

April 14, 2004

- Item 37. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 38. It was moved by Lupi, supported by Roberts, and unanimously approved to transfer the certificate as recommended by staff.
- Item 39. It was moved by Lupi, supported by Roberts, and unanimously approved the applications as recommended by staff.
- Item 40. It was moved by Lupi, supported by Roberts, and unanimously approved the applications as recommended by staff.
- Item 41. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 42. It was moved by Lupi, supported by Roberts, and unanimously approved to transfer the certificates as recommended by staff.

It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the meeting at 4:00 P.M.

DATED TYPED: April 15, 2004

DATE APPROVED: May 3, 2004

**Robert H. Naftaly, Chair,
State Tax Commission**

**Robert R. Lupi, Member,
State Tax Commission**

**Douglas B. Roberts, Member,
State Tax Commission**